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From:

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To:

Cc:

Subject: RE: Question

1. Under section 6227 a taxpayer may file a request for administrative adjust resulting in a refund within three years of the date the partnership return is filed. A Form 872-P will extend the period for fling such a request under section 6227(b).
2. The government may agree to such an extension even if the taxpayer is not under audit.
3. There is no unconditional right of the taxpayer to enter into a Form 872-P, so the government could decline to agree to an extension.
4. If the agreement is restricted to one issue, we will not be able to assess tax related to other issues. Section 6227(b) does not address whether a right to file an AAR is limited to the items for which an extension is secured, but that would be the most obvious interpretation.